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Counsel to _____ County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.) Jointly Administered
)

**RESPONSE OF HONORABLE GEORGE J. ALBRIGHT, III,
TAX COLLECTOR IN AND FOR MARION COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable George J. Albright, III, Tax Collector in and for Marion County, Florida ("Tax Collector"), and for his response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable George J. Albright, III, Tax Collector in and for Marion County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 3402 SW 36th Terrace, Ocala, Florida, as of January 1, 2009.
2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement

sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of his response and his underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of his claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Villie M. Smith, who is the Property Appraiser in and for Marion County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. George J. Albright, III
Marion County Tax Collector
503 SE 25th Avenue
Ocala, Florida 34471
Phone: (352) 368-8200
Fax: (352) 368-8283

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
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6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009

Hon. George J. Albright, III, Tax Collector
In and for Marion County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973

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Counsel for Tax Collector in and for Marion County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 15TH day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

6799216_1.DOC

EXHIBIT A

I have personal knowledge as the Tax Collector for Marion County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Villie M. Smith, Property Appraiser in and for Marion County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.

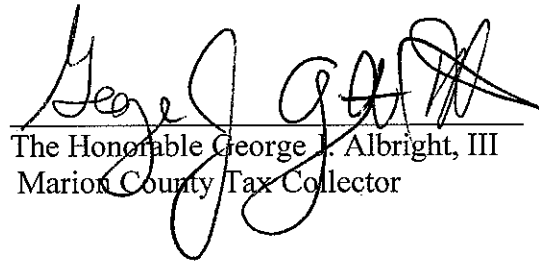

The Honorable George J. Albright, III
Marion County Tax Collector

EXHIBIT B

Attached hereto is the preliminary roll and appraised values received by the Tax Collector from the Property Appraiser. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C.

570393 MARION COUNTY 2009 ROLL
Property Information Page 1 09/08/09

CIRCUIT CITY STORES INC TAXES/ASSESSMENTS: \$5,063.45 AltKey: 2922702
ATTN: TAX DEPT-LOC #03234 LOCATION: 163 B2 PC: 57
PO BOX 42304 003402 SW 36TH TER Mill Grp 1001
RICHMOND VA 232422304 5731 SIC

** Current Values **

Property Values: Land Just Val 0
: Buildings 0
: Miscellaneous 371,760
: Total Just/Assd 371,760
: Exemptions -25,000 Ex Codes: 31/
: Total Taxable 346,760 04/13/09 175

** History of Assessed Values **

Year	Land	Building	Misc Impr	Just	Assessed	Exemption	Taxable
2008 1	0	0	335,021	335,021	335,021	25,000	310,021
2007 1	0	0	339,800	339,800	339,800	0	339,800
2006 1	0	0	238,300	238,300	238,300	0	238,300
2005 1	0	0	261,777	261,777	261,777	0	261,777
2004 1	0	0	316,661	316,661	316,661	0	316,661
2003 1	0	0	307,564	307,564	307,564	0	307,564
2002 1	0	0	374,288	374,288	374,288	0	374,288
2001 1	0	0	401,723	401,723	401,723	0	401,723
2000 1	0	0	432,564	432,564	432,564	0	432,564
1999 1	0	0	489,484	489,484	489,484	0	489,484
1998 1	0	0	512,665	512,665	512,665	0	512,665
1997 1	0	0	582,190	582,190	582,190	0	582,190

** Property Description **

01 - SEC 26 TWP 15 RGE 21
02 - RETAIL SALES

Parent Parcel: 23792-001-00



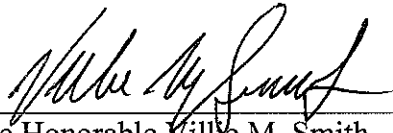
CERTIFIED: A TRUE COPY
VILLIE M. SMITH, CFA ASA
PROPERTY APPRAISER
MARION COUNTY, FL
BY  DEPUTY 

EXHIBIT C

**Declaration of the Honorable Villie M. Smith,
Property Appraiser in and for Marion County, Florida.**

As the Property Appraiser in and for the Marion County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Marion County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notice for 2009 is attached hereto.



The Honorable Villie M. Smith
Marion County Property Appraiser

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR
ADOPTED NON AD VALOREM ASSESSMENTS
MARION COUNTY TAXING AUTHORITY

C/O PO. Box 486
OCALA, FL 34478-0486

PC=57 SEQ= 32278
EC=31/00/00/00/00/00
DESCRIPTION: SEC 26 TWP 15 RGE 21
RETAIL SALES

2 0 0 9

970393 1001 2
CIRCUIT CITY STORES INC
ATTN: TAX DEPT-LOC #03234
PO BOX 42304
RICHMOND VA 23242-2304

003402 SW 36TH TER
** TANGIBLE **

2922702

DO NOT PAY

THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC Hearings is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

TAXING AUTHORITY	YOUR TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:	
COUNTY:					
GENERAL FUND	970.37	1085.36	1245.60	SEPTEMBER 10, 2009 07:00 PM	
FINE FORFEITURE	173.61	194.19	222.86	MARION CO COMMISSION CHAMBERS	
TRANSPORTATION TR	.00	.00	.00	601 SE 25TH AV, OCALA FL	
HEALTH UNIT	37.20	41.61	47.75		
PUBLIC SCHOOLS:					
BY STATE LAW	1566.54	1813.55	1986.17	SEPTEMBER 08, 2009 06:00 PM	
BY LOCAL BOARD	215.46	259.38	273.18	SCHOOL ADMINISTRATIVE OFFICE	
CAPITAL IMP	542.54	520.14	687.87	512 SE 3RD STREET, OCALA FL	
CRITICAL NEED OP	.00	86.69	.00		
MUNICIPAL:					
OCALA	1404.02	1722.15	1722.15	SEPTEMBER 15, 2009 05:05 PM	
				CITY HALL COUNCIL CHAMBERS	
				151 SE OSCEOLA AVE OCALA FL	
WATER MANAGEMENT:					
SJRWMD	128.91	144.18	162.91	SEPTEMBER 08, 2009 05:05 PM	
				SJRWMD HEADQUARTERS	
				4049 REID ST, PALATKA FL	
VOTER APPROVED DEBT:					
COUNTY PARKS	24.80	31.21	31.21	SEPTEMBER 10, 2009 07:00 PM	
				MARION CO COMMISSION CHAMBERS	
				601 SE 25TH AV, OCALA FL	
TOTAL AD VALOREM TAX	5063.45	5898.46	6379.70	* FOR DETAILS ON INDEPENDENT SPECIAL DISTRICTS AND VOTER APPROVED DEBT, CONTACT YOUR TAX COLLECTOR AT (352)368-8200	
	COLUMN 1	COLUMN 2	COLUMN 3		
	SEE REVERSE SIDE FOR EXPLANATION				
YOUR PROPERTY VALUE THIS YEAR:	MARKET VALUE		ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE
	371,760		371,760	25,000	346,760
YOUR PROPERTY VALUE LAST YEAR:	335,021		335,021	25,000	310,021
• If you feel the MARKET VALUE of your property is inaccurate or does not reflect FAIR MARKET VALUE, or if you are entitled to an EXEMPTION that is not reflected above, contact your PROPERTY APPRAISER at: (352) 368-8200 - 501 S.E. 25th Avenue, Ocala FL 34471. *If the PROPERTY APPRAISER'S OFFICE is unable to resolve the matter as to MARKET VALUE or an EXEMPTION, you may file a petition for adjustment with the VALUE ADJUSTMENT BOARD. Petition forms are available from the county PROPERTY APPRAISER or the CLERK OF THE CIRCUIT COURT'S OFFICE and must be filed with the CLERK OF THE CIRCUIT COURT on or before: 5 PM SEPTEMBER 15, 2009					

PROPERTY APPRAISER
MARION COUNTY, FL

BY *Kimberly Delaney* 9/8/09